

TO: Terrence Marshall

FROM: Anna Arvizu, Plan Administrator
M. Paul Turner & Company, Inc.

DATE: October 10, 2006

RE: Professional Employee Leasing, Inc.
Money Purchase Pension Plan

1. The receivable to this plan as of 12/31/2004 has a breakdown as follows:

Total 12/31/2004 Receivable	\$ 143,240.72
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Employer Contribution Receivable (7.5% of Compensation) <i>(must be deposited by earlier of filing of tax return or extension due date of 9/15/2005)</i>	32,275.52
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Additional Amount Receivable	\$ 110,965.20
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A payment was made in February, 2005 of \$120,866.77. This covers the employer contribution for 12/31/2004 of \$ 32,275.52 and applies \$ 88,591.25 toward the remaining amount receivable.

2. In the years that I have administered this plan, I have thought of Judy as the main contact person for the Plan. She has been the one to coordinate providing me with the data needed to complete the annual plan administration.
3. In reviewing the information from prior years through 12/31/2005, it appears that the raw data about compensation and contributions owed the plan were correct and that allocations based upon this data were accurate. Government forms filed for the plan for this period reflected this information. The only discrepancies in accounting for the plan occurred due to Ms. Simms not correctly and completely reporting to us the true investment balances and bank account balances for the Plan.

